

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Geril Zern
DOCKET NO.: 04-24550.001-R-1
PARCEL NO.: 09-10-301-119-0000

The parties of record before the Property Tax Appeal Board are Geril Zern, the appellant, by attorney Edward Larkin of Park Ridge and the Cook County Board of Review.

The subject property consists of an unimproved 109,410 square foot parcel improved located in Northfield Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing 14 suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties have parcels ranging in size from 6,534 to 285,754 square feet of land area. Seven of the parcels are improved, six are vacant land and one is under the same ownership as an adjacent improved residential property. The appellant claims the subject's per square foot land value unit is \$5.50 per square foot while 14 comparables have per square foot land value units ranging from \$0.25 to \$1.75. The appellant's spreadsheet disclosed property index numbers, per square foot land unit values and total square footage for each of the 14 properties. The unit values suggest the parcels have land assessments ranging from \$0.04 to \$0.28 per square foot. A parcel map for the subject's general area was proffered noting that the two neighboring parcels have unit land values of \$5.50 per square foot; sizes of the parcels were not included. Regarding the subject's improvement, the appellant argued that it was demolished during 2004. A copy of the board of review's 2004 final decision was also proffered.

At the hearing, counsel argued in the year subsequent to the year at issue, the board of review reduced the subject's land assessment, removed a demolished improvement from the assessment records and changed the subject's classification to Class 1,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	19,015
IMPR.:	\$	-0-
TOTAL:	\$	19,015

Subject only to the State multiplier as applicable.

"Vacant Land", under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$97,751 was disclosed. Of this amount \$96,280, or \$0.88 per square foot, is allocated to the land assessment and \$1,471 is allocated to the improvement assessment. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing the subject as an improved property. The subject is described as one-story frame constructed four bedroom, two bath single family dwelling sited on the 109,410 square foot parcel. Additionally, the board of review's evidence and testimony disclosed the subject's assessment was reduced as of January 1, 2005. The subject land was reduced to \$19,015, or \$0.17 from \$96,280 and the improvement was reduced to \$0.00 from \$1,471. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that;

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. V. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 70 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)."

Therefore, the Board finds that based on the board of review's 2005 non-triennial assessment correction it is appropriate to reduce the appellant's 2004 assessment to \$19,015.

As a final point the Board finds no further reduction based on the appellant's inequity argument is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.